

The Guardian

JOHN J. BIRDNO, EDITOR

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RATES OF LEGAL ADVERTISING

The following scale of prices has been adopted
by THE GUARDIAN on legal advertising:
Patent mining notices, per inch (10 in-
sertions) \$5.00
Articles of incorporation (6 insertions),
per inch 1.00
Probate notices 1.00
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from the Superior Court, per notice 7.50
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Notice of foreclosure 10.00
Contest notices 15.00
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JANUARY 31, 1913

PROFESSIONAL CARDS

ATTORNEYS-AT-LAW

John C. Gung'l
ATTORNEY AND COUNSELOR
AT LAW
Willcox, Arizona
Irrigation, Land and Mining Law a Specialty.

Stratton & Lynch,
ATTORNEYS-AT-LAW
Notary Public
Safford, Arizona

W. V. Thorpe
Safford, Arizona
REAL ESTATE AND INSURANCE
Money Loaned on Farm security
Office: Safford Drug Co.

LAND AGENT

Albert T. Colton
LAND AGENT
Safford, Arizona
Thirty-five years' experience in Irrigation En-
gineering, Land and Mine Surveying.
Representing Claimants Before the Land Office
in Land Entries, Contests, Patenting Mining
Claims, Right of Way for Canals, Reservoirs and
Other Purposes.
Investigation and Reports Made on Mines, Real
Estate, Irrigation, Reservoirs and Water Power

CHIROPRACTOR

Roderick Williams
CHIROPRACTOR
Safford, Arizona

WHY NOT CONDEMN ROOT

The New York Herald, spokesman
for the special interests, complains
because of Woodrow Wilson's re-
marks to the business men at Chi-
cago. The Herald quotes from a
number of newspapers to show that
Mr. Wilson's statements are regard-
ed as being extremely radical. The
Herald prints a cartoon showing
Governor Wilson "running amuck"
with Theodore Roosevelt perched in
a tree, the cartoon being labeled,
"Even Roosevelt Takes to the Tall
Timber."

To which the Commoner replies
that the Herald is simply trying to
frighten itself. Governor Wilson
has said nothing to alarm any honest
business men. If the editor desires
to find something to give him reason
for becoming indignant let him read
the address delivered by Elihu Root
(the New York senator whom the
Herald delights to honor) before the
New York chamber of commerce,
November 21. In that address
Senator Root said:

"There are hundreds of thousands
of people outside the great industrial
communities who think you are a
den of thieves; there are hundreds
of thousands of people who think
that the manufacturers of the coun-
try are no better than a set of con-
fidence men."

Why not answer Senator Root's
arraignment before displaying such
great concern over Governor Wil-
son's moderate statements?

PORTLAND CEMENT IN 1912

According to returns received by
the United States Geological Survey
up to January 15, 1913, it is esti-
mated by Ernest F. Burchard, of
the Survey, that the total quantity
of Portland cement manufactured in
the United States in 1912 was ap-
proximately 81,941,998 barrels. It
is believed that this estimate is
within 1.5 per cent of the exact
figure. This quantity represents an
increase of 3,413,361 barrels over
the 78,528,637 barrels manufactured
in 1911, or 4.3 per cent. The ship-
ments of Portland cement during

1912 are estimated at 84,750,291
barrels, compared with 75,547,829
barrels in 1911, an increase of 9,202,-
462 barrels, or 12.2 per cent. The
production in 1912 was thus held in
check sufficiently to permit a materi-
al reduction in the stocks of cement
at the mills at the close of 1911,
which amounted to nearly 12,000,-
000 barrels.

The continued increase in the
production of Portland cement is
significant in the view of the fluctua-
tions in the output of other leading
mineral products such as coal, iron
and copper. The curve of produc-
tion of Portland cement, although
not now rising at so rapid a rate as
during 1909 and 1910, is still point-
ing upward and has yet to take its
first downward drop.

EQUALITY BEFORE LAW

The Rockefeller case, coming im-
mediately after the conviction of the
labor leaders, puts the strength of
our Government to the test. It has
shown that it can punish wage-ear-
ners when convicted of lawlessness—
can it compel a great financier to
respect the law? The importance
of Rockefeller's testimony becomes
an immaterial question—the issue
now is whether a man can become
rich enough to defy congress.—Com-
moner.

MEXICAN FRUIT FLY

The fact has been determined by
the Secretary of Agriculture that
an injurious insect known as the
Mexican fruit fly (*Trypeta ludens*),
new to and not heretofore widely
prevalent and distributed within and
throughout the United States, exists
in the Republic of Mexico.

Now, therefore, I, James Wilson,
Secretary of Agriculture, under au-
thority conferred by section 7 of the
act of August 20, 1912, known as
"The plant quarantine act," do
hereby declare that it is necessary,
in order to prevent the introduction
into the United States of the insect
known as the Mexican fruit fly
(*Trypeta ludens*), to forbid the im-
portation into the United States
from the Republic of Mexico of the
following fruits: Oranges, sweet
limes, Mangoes, Achras sapotes,
peaches, guavas and plums.

Hereafter, and until further
notice, by virtue of said section 7
of the act of Congress approved August
20, 1912, the importation or entry
into the United States for any pur-
pose of the fruits hereinbefore
named and their horticultural vari-
eties is prohibited.

KEEPING A PRESIDENT IN

Keeping a president in more ex-
pense than any of us think, most
people know that the United States
pays its chief executive \$75,000 year-
ly for supervising the government
machinery, appointing postmasters
and doing other heavy work, but
one seldom hears of any other sums
connected with the office. Indica-
tions that the United States will
spend \$820,790 in the fiscal year of
1914, which begins July 1, to main-
tain its executive establishment, in-
cluding the President, White House
and "trimmings."

The President's assistants, secre-
taries, clerk stenographers, messen-
gers, etc., are expected to cost \$71,-
040 next year. This does not include
his chief assistant, the Vice Pres-
ident, at \$12,000 a year. Station-
ary, telegrams, cablegrams, tele-
phones, automobiles and books will
add \$25,000 more. The expense for
ordinary care and extraordinary re-
pairs in the year which will end
June 1, is \$53,000. The President is
allowed \$8,000 a year to light the
White House and \$25,000 to travel
around the country.

VISITS OF INSPECTION

O. N. Creswell, state inspector of
weights and measures, has started
on a tour of Arizona that is to cover
all towns between 1,000 and 5,000
population. He will go first to
Tempe and Mesa, then to Clifton,
Morenci and other places in the east
part of the state, inspecting the
weights and measures used in stores
of all kinds.

All cities over 5,000 in Arizona
have sealers, who look after the
weights and measures. The legisla-
ture did not see fit to give the state
inspector jurisdiction in places under
1,000 because of the expense. The
butcher and baker are going to
make an effort to have the law re-
pealed at the next regular session of
the legislature. It requires that a
stamp giving the exact weight be
pasted on each loaf of bread and
that each purchaser of meat be given
a weight slip.

COCHISE PAYS \$278,165

State Treasurer D. F. Johnson has
recently received from the county
treasurer of Cochise county a check
of \$278,165.59 in full for 1913 taxes.
This is the largest sum received
from any of the counties and beats
Maricopa nearly \$60,000.—Phoenix
Republican.

If your children are subject to at-
tacks of croup, watch for the first
symptom, hoarseness. Give Cham-
berlain's Cough Remedy as soon as
the child becomes hoarse and the
attack may be warded off. For sale
by Safford Drug Co. 46-5t

TAXATION OF MINES

Submitted to the Arizona
Assessors' Association by
Jas. H. Kerby

To the Arizona County Assessors'
Association:

Mr. President and fellow mem-
bers of the Arizona County Assessors'
Association: In obedience with the
request of your president in a re-
cent communication, stating that he
had assigned the different county
assessors who are members of this
association, different subjects upon
taxation, asking that each submit
his views in writing upon the sub-
ject assigned, to this meeting of the
association.

The subject assigned me, "Taxa-
tion of Mines and Their Products,"
I consider one of the most impor-
tant as well as the most difficult
questions to solve in the matter per-
taining to taxation, that has yet
come before this association, or the
legislative body of the State, it be-
ing true, however, that the recom-
mendation made by this association
at its last annual meeting, held at
Bisbee, Arizona, pertaining to this
subject, asking that the legislature
repeal the bullion tax law, was a
move in the right direction of a
more equitable manner of assessing
this class of property, the result of
which showed an increase in the as-
sessment of the state of nearly \$50,-
000,000.00 valuation for the year
1912 on an ad valorem tax over that
of the year 1911. The latter of
which assessment was under the old
bullion tax law. This placed some
of the unjust burden that had been
previously borne by the small tax
payers where it justly belongs.

Before proceeding upon the sub-
ject assigned, "Taxation of Mines
and Their Products," I would be
pleased to call your attention to the
foundation of taxes in a general
way, as I consider any subject that
is worthy of consideration should be
first considered from its foundation
in the same manner as would be
considered in the erection of a build-
ing or any other structure.

The government implies function-
aries and expenditures. These must
be maintained in some way and it is
reasonably supposed by an equal
contribution of taxation in propor-
tion, by all, for all are interested,
or should be. The aggregate of all
the sums collected would therefore
be called revenue and the system by
which it is collected would be called
taxation.

The basis of all taxation I would
consider a political necessity, or sac-
rifice made for the good of the pub-
lic, or for the support of the gov-
ernment and public needs, and the
tax payer, or property owner, owes
to the government the duty to pay
taxes, that the government may be
enabled to perform its functions,
and he is supposed to receive his
proper and full compensation in the
protection which the government
affords to his life liberty and prop-
erty, and in the increase to the value
of his possessions by the use to which
the money contributed is applied.

The most obvious division of the
classification of taxes would be con-
sidered as direct and indirect taxes.

The direct tax under which are
assessed upon the property, person,
business, income, etc., and is de-
manded of the person whom it is in-
tended shall pay the tax.

The indirect tax are those which
are levied on commodities before
they reach the consumer, and are
paid by those upon whom they ulti-
mately fall, not as taxes, but as part
of the market price of the commod-
ity. Under this head may be classed
the duties upon imports or exports
and the excise duties upon manu-
factures.

The states derive their principal
revenue from direct taxes, and the
Federal Government from those
which are indirect, but the power of
each to levy taxes of both descrip-
tions is only restrained by Constitu-
tional provisions.

The taxing power of a state being
an incident. All subjects, therefore,
over which the sovereign power of
the state extends are, in its discre-
tion, legitimate subjects of taxation;
The subjects are, persons, property,
and business and whatever form tax-
ations may assume. It must relate
to one of these subjects and it is not
possible to conceive of any other,
though as applied to them, taxation
may be exercised in a great vari-
ety of ways. It may touch prop-
erty in every shape, in its natural
condition, in its manufactured forms
and in its various transmutations.
The amount of the tax may be de-
termined by the value of the prop-
erty, or its use, or its capacity, or
its productiveness. It acknowledges
no limits, and the only security
against abuse must be found in
the responsibility of the legislature
which imposes the tax to the con-
stituency who are to pay it. The
state therefore has unlimited power
as to any mode, form and extent of
taxation, where the subjects to
which it applies are within her jur-
isdiction.

It has been shown that taxes are
a grant of the people who are taxed
and that grant must be made by
their immediate representatives in
the legislature who make laws for
the benefit and welfare of the state.
The Legislature must therefore de-
termine all questions of the state
necessity, discretion or policy in-

volved in ordering a tax and in ap-
portioning it; must make all neces-
sary rules and regulations which are
to be observed, in order to produce
the desired returns, and must decide
upon the agencies by means of which
collections shall be made and so long
as the Legislature is confined to the
enactment of what is in its nature
strictly a tax law, and so long as
none of the Constitutional rights of
the citizens are violated in the direc-
tions prescribed for enforcing the
tax, the Legislature is of supreme
authority.

The Statutes of the State of Ari-
zona, provides, that all real and
personal property shall be assessed
at its cash value for the purpose of
taxation, requiring the taxpayer to
list the same under oath as to the
correctness of the said list and pro-
viding that the Assessor shall place
valuation thereon. This seems at
first view to be just and equitable
and in such belief that it is just, it
has been steadfastly adhered to not-
withstanding the many and various
difficulties attending it. These dif-
ficulties are numerous but pertain
for the most part, to the assessment
and taxation of personal property,
the individual, except under com-
pulsion would not consent to dis-
close that which is not open to public in-
spection. Few persons will volun-
tarily make a complete list of their
affairs to the public, and still fewer,
have their affairs in such shape that
public officers can make a correct
inventory or verify the list returned
of their possessions. The assess-
ment of personality therefore holds
out constant and very powerful
temptations to defraud the State
and County by concealing the knowl-
edge of everything which the tax-
payer believes cannot easily be dis-
covered. This is so well understood
that it is scarcely expected that citi-
zens will voluntarily state what they
possess. As an example of the above
unjust method of taxation, in the
county which I represent, we have
several large mining companies,
some of which are dividend payers
and have been for many years, whose
holdings represent over 75 per cent
of the entire taxable wealth of the
County. Now it would be unjust
for one to say that the managers of
these Companies demand a salary of
less than \$10,000.00 each per annum,
on account of the position they oc-
cupy, the total amount of taxes paid
to the County for the year 1912 by
the Managers of two of these com-
panies was less than \$10.00 for both.

The assessment of "Mines and
their Products," could well be com-
pared and placed in the same class
with the assessment of personal prop-
erty in many ways, for under the
present Statutes, minerals enter into
the valuation of the lands or mine
in which they are deposited. I be-
lieve this law is absolutely impossible
of just enforcement as the Assessor
or any other taxing officer can have
no reliable information as to the
mineral in the ground, much less its
value, which depends upon the
quantity and quality of the mineral
or deposit, cost of mining and other
matters that would require the
highest expert knowledge.

Since becoming a taxing officer
some eight years ago, I have devoted
much time to the study of taxation
in its many forms, I believe now the
same as I have for many years past
that the solution for the correcting
of many evils, would be the enact-
ment of a law, granting Assessors
unlimited power in obtaining in-
formation regarding property sub-
ject to Taxation in order that the
correctness of any assessment re-
turned by a taxpayer could be ver-
ified or the enactment of a gross in-
come tax law, covering certain
classes of property, such as personal
property, etc.

I consider the production of the
various minerals extracted from the
mines of this State should be classed
as personal property and taxed as
such. The products of a mine when
extracted and brought to the surface
cease to be a part of that mine any
longer and should be treated as
such for assessment purposes. I
believe the land of mining property
should be assessed as other real prop-
erty is assessed in some classified
manner and would suggest some-
thing as follows: Non-patented
non-producing mines, non-patented
producing mines, patented non-pro-
ducing mines, patented producing
surface of mining claims, including
in addition all forms of general
ownership in fee or otherwise, where
the same pertains to mineral land.

Non-patented, non-producing min-
ing claims, as every one knows, in
accordance with our statute, the
owner must perform \$100.00 worth
of work or expend this amount in
improvements of some nature there-
on. This you could say should be
treated in the same form and man-
ner as the listing of other personal
property for taxation and it seems
as though it should be subject to
taxation, affording the owner more
protection as well as the government
by eliminating many fraudulent
locations, etc. I consider this class
of property should be assessed as
personal property under the ad val-
orem or gross income tax.

Non-patented, producing mining
claims, I believe, should be assessed
as personal property under the ad val-
orem or under the gross income
tax for the full amount of produc-
tion, less actual cost of mining,
treatment or reduction, and trans-
portation. The value of the lands
assessed in addition in the same
manner and form as non-patented,
non-producing claims, only the as-
sessed value of the lands of this class
to be based and ascertained from
Continued on page 2.

A Nervous Woman Finds Relief After Many Years

Women who suffer from extreme
nervousness, often endure much
suffering before finding any relief.
Mrs. Daniel Kintner, of Defiance,
O., had such an experience, regard-
ing which she says:



"I had stomach
trouble when I was
eighteen years old
that broke down
my health, and for
years I suffered
with nervousness,
headache, indiges-
tion and nervous
spasms. The
spasms got so bad
I would have them
three or four times
a week. After try-
ing nearly every
remedy recom-
mended, I began
taking Dr. Miles'
Nervine, and I must say it helped me
wonderfully. I have had no severe nerv-
ousness for several years."

MRS. DAN KINTNER,
1002 Pleasant St., Defiance, O.

Many remedies are recommended
for diseases of the nervous system
that fail to produce results because
they do not reach the seat of the
trouble. Dr. Miles' Nervine has
proven its value in such cases so
many times that it is unnecessary
to make claims for it. You can
prove its merits for yourself by
getting a bottle of your druggist,
who will return the price if you
receive no benefit.

MILES MEDICAL CO., Elkhart, Ind.



Beebe Dairy

Pure Milk
and Cream
Delivered Every Day

BUYING AND SELLING
FIRST CLASS
DAIRY STOCK

Safford, Arizona

CUTS
ILLUSTRATIONS
FOR BOOKLETS, CATALOGS,
PAMPHLETS, LABELS,
NEWSPAPERS
AND ALL OTHER PRINTING PURPOSES
ARISTO
ENGRAVING
COMPANY
San Fernando Bldg.
Los Angeles, Cal.

PNEUMONIA
left me with a frightful cough and
very weak. I had spells when I could
hardly breathe or speak for 10 to 20
minutes. My doctor could not help
me. I was completely cured by
DR. KING'S
New Discovery
Mrs. J. E. Cox, Joliet, Ill.
50c and \$1.00 at all DRUGGISTS.

Safford Marble Works

BARTRIDGE BROS., Props.
MONUMENTS
HEADSTONES
MARKERS
We are Marble Cutters and Use
Vermont Marble.

We guarantee material and workmanship to
be of the best and prices the lowest. Let us
give you estimates.

We Are Here to Stay

CITY TRANSFER

Joseph Bingham & Son.
PROPRIETORS

Prompt attention given
to orders to and from
depot. Household goods
moved to any part of
town. Prices reasonable

LET MORRIS

REPAIR YOUR WATCH

Academy Thatcher

Start 1913

By Making a

firm resolve to save at least one-tenth of your income. If
you have an income of \$500 per year and you save one-tenth,
your savings will equal the gross earnings of \$1,000 at 5 per
cent interest; if your income is \$1,000 per year your savings
will equal the interest on a \$2,000 loan—ain't that well worth
a little self-denial, a little cutting down of unnecessary expense?

In no other way can you handle your income so accurately

so conveniently, so safely and so savingly as through a

check account at a HOME bank.

No matter how small or how large your income we shall be
glad to have your account at THIS BANK.

The Bank of Safford

SAFFORD, ARIZONA

Capital, Surplus and Profits, \$60,000.00

OFFICERS

D. W. Wickersham, President;
I. E. Solomon, Vice-President;
J. R. Welker, Vice-President;
E. W. Clayton, Cashier;
J. S. Abbott, A. H. Feerin, Asst. Cashiers.

Our Groceries

Are fresh all the time, and our stock is complete.
Fresh groceries are healthy and good health is
what we all want.

Our Stock of Shoes
is the best in the Valley.

P. J. JACOBSON'S, SAFFORD

S. J. Sims S. Geo. Sims
O. L. Sims A. J. Sims

Architects and Contractors

Manufacturers of

Cement Pressed Brick

P. O. Box 59
Thatcher, Ariz.

P. O. Box 188
Safford, Ariz.

QUIT EATING

HOT BISCUITS

Go to the Gila Valley Bakery and get Potato
Yeast Light Bread, which is Guaranteed by the
State Inspector of Weights and Measures.

If you have a party of any kind at your home, I can roast
your turkey, pork, beef or mutton cheaper than you can at
home and save you money, and it will be delivered smoking
hot in your dining room. All kinds of pastry, pies or other
kinds of cooking made to order and guaranteed. Confection-
ery of all kinds and soft drinks. C. P. SCHROEDER.

SAFFORD ICE AND CREAMERY CO

Safford, Arizona

Crystal ice, Butter, Butter Milk and Creamery Sup-
plies always on hand at prices that defy competition.
Agents for De Laval Cream Separators.

Highest Cash Price Paid For
BUTTER FAT

JONES HOTEL

One Block North of Depot

Fine, large, well ventilated rooms. Everything first-class.
Special accommodations for transients. Large
display sample rooms.

Hot and Cold Baths at all Hours

MRS. A. V. JONES, Proprietress
Safford, Arizona

The Guardian for Results